MAY 0 6 2005

I hereby certify that this correspondence is being deposited with the U.S. Postal Service with sufficient postage as First Class Mail, in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

Dated: May 3, 2005

Signature: ________(Matthew E. Hanley)

Docket No.: SCEI 3.0-105

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Magoshi

Application No.: 10/035,453

: Group Art Unit: 2124

Filed: June 21, 2002

: Examiner: Do, Chat C.

For: PARALLEL ARITHMETIC APPARATUS,

ENTERTAINMENT APPARATUS, PROCESSING METHOD, COMPUTER

PROGRAM AND SEMICONDUCTOR DEVICE

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT

Dear Sir:

In response to the Office Action mailed January 13, 2005, applicant submits the following amendments and remarks.

Amendments to the Claims are reflected in the listing of claims that begins on page 2 of this paper.

Remarks begin on page 8 of this paper.

2104

MAY 0 6 2005

AMENDMENT TRANSMITTAL LETTER						Docket No. SCEI 3.0-105		
Application No. 10/035,453			Filing Date November 1, 2001		Examiner C. C. Do		Art Unit 2124	
Applicant(s): Hidetaka Magoshi								
Invention: PARALLEL ARITHMETIC APPARATUS, ENTERTAINMENT APPARATUS, PROCESSING METHOD, COMPUTER PROGRAM AND SEMICONDUCTOR DEVICE								
TO THE COMMISSIONER FOR PATENTS								
Transmitted herewith is an amendment in the above-identified application.								
The fee has been calculated and is transmitted as shown below.								
	CLAIMS AS AMENDED							
		Claims Remaining After Amendment	Highest Number Previously Paid	Number Extra Claims Present	Rate			
	Total Claims	10	- 20 =	0	x		-	
	Independent Claims	4	- 7 =	0	x		0.00	
Multiple Dependent Claims (check if applicable)						·		
	Other fee (pleas	ther fee (please specify):						
	TOTAL ADDITI	OTAL ADDITIONAL FEE FOR THIS AMENDMENT:					0.00	
x Large Entity Small Entity								
No additional fee is required for this amendment.								
Please charge Deposit Account No. 12-1095 in the amount of \$ 0.00 A duplicate copy of this sheet is enclosed.								
A check in the amount of \$ to cover the filing fee is enclosed.								
Payment by credit card. Form PTO-2038 is attached.								
× The Director is hereby authorized to charge and credit Deposit Account No. 12-1095								
as described below. A duplicate copy of this sheet is enclosed.								
x Credit any overpayment.								
Charge any additional filing or application processing fees required under 37 CFR 1.16 and 1.17.								
Matthew E. Hanley Dated: May 3, 2005								
Attorney Reg. No.: 51,773								
LERNER, DAVID, LITTENBERG, KRUMHOLZ & MENTLIK, LLP 600 South Avenue West Westfield, New Jersey 07090 (908) 518-6325								
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Dated: May 3, 2005 Signature:(Matthew E. Hanley)								